

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
East Allen County Schools (255)

East Allen County Schools (255)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$45,216,728	56.2%	\$54,281,893	55.9%	\$55,385,688	55.9%	\$50,977,707	56.1%
Student Instructional Support	\$7,142,687	8.9%	\$8,765,595	9.0%	\$9,322,532	9.4%	\$8,769,640	9.7%
Overhead and Operational	\$16,282,319	20.2%	\$20,595,308	21.2%	\$21,668,062	21.9%	\$20,812,701	22.9%
Nonoperational	\$11,787,226	14.7%	\$13,382,356	13.8%	\$12,738,579	12.9%	\$10,315,195	11.4%
Grand Total	\$80,428,961		\$97,025,153		\$99,114,861		\$90,875,243	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2001	FY 2006	FY 2010	FY 2011
	65.1%	65.0%	65.3%	65.7%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
East Allen County Schools (255)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11025 Regular Programs; Non Spec Ed Preschool			\$148,442	\$218,119			47%
	11050 Regular Programs; Full Day Kindergarten		\$253,599	\$743,661	\$912,981		260%	23%
	11100 Regular Programs; Elementary	\$12,125,288	\$13,500,519	\$18,367,300	\$16,782,458	38%	24%	-9%
	11200 Regular Programs; Middle/Junior High	\$2,501,448	\$3,274,030	\$5,044,941	\$6,640,711	165%	103%	32%
	11300 Regular Programs; High School	\$10,183,645	\$11,157,308	\$14,232,490	\$12,039,985	18%	8%	-15%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs			\$982,103	\$1,250,434			27%
	11410 Vocational Education; Agriculture A	\$248,103	\$297,394	\$162,121	\$94,699	-62%	-68%	-42%
	11440 Vocational Education; Health Occupations			\$72,313	\$14,836			-79%
	11450 Vocational Education; Consumer and Homemaking	\$54,690	\$1,206	\$202,615	\$185,111	238%	> 500%	-9%
	11460 Vocational Education; Occupational Home Economics			\$87,097	\$92,054			6%
	11470 Vocational Education; Business Education			\$249,364	\$176,282			-29%
	11480 Vocational Education; Industrial Education A			\$151,704	\$106,262			-30%
	11510 Vocational Education; Cooperative Education	\$233,863	\$211,653	\$570,336	\$506,108	116%	139%	-11%
	11590 Other Vocational Education Programs			\$326	\$5,542			> 500%
	11910 Other Regular Programs; Competency Testing	\$34,074				-100%		
	12110 Gifted And Talented; Gifted and Talented	\$62,334	\$27,560	\$58,138	\$15,430	-75%	-44%	-73%
	12210 Mental Disabilities; Mild Mental Disabilities	\$17,691	\$14,383	\$14,579	\$16,399	-7%	14%	12%
	12230 Mental Disabilities; Severe Mental Disabilities	\$782,536	\$1,397,156	\$1,992,687	\$1,977,195	153%	42%	-1%
	12310 Physical Impairment; Orthopedic Impairment	\$65,018	\$110,204	\$210,944	\$143,903	121%	31%	-32%
	12320 Physical Impairment; Multiple Disabilities			\$132,153	\$122,685			-7%
	12330 Physical Impairment; Visual Impairment	\$80,511	\$85,839	\$110,153	\$40,255	-50%	-53%	-63%
	12340 Physical Impairment; Hearing Impairment	\$132,471	\$101,040	\$90,394	\$33,853	-74%	-66%	-63%
	12350 Physical Impairment; Homebound	\$30,570	\$39,260	\$47,054	\$69,692	128%	78%	48%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$157,780	\$172,403	\$84,303	\$107,283	-32%	-38%	27%
	12510 Culturally Different; Communication Disorders	\$310,576	\$356,281	\$508,454	\$546,031	76%	53%	7%
	12520 Culturally Different; Compensatory	\$1,934				-100%		
	12610 Learning Disability	\$1,371,915	\$1,427,710	\$1,885,866	\$1,531,570	12%	7%	-19%
	12710 Equal Opportunity At Risk	\$406,812	\$430,705	\$769,494	\$654,357	61%	52%	-15%
	12810 Special Education Preschool	\$298,295	\$320,195	\$473,668	\$476,582	60%	49%	1%
	12900 Other Special Programs	\$300,376	\$564,891	\$1,321,993	\$1,519,535	406%	169%	15%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$3,019		\$50,000		-100%		-100%
	13600 Adult/Continuing Education Programs; Special Interest Programs				\$1,750			
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$17,440	\$15,513	\$20,429	\$20,574	18%	33%	1%
	14100 Summer School Programs; Elementary	\$14,270	\$71,760	\$5,529	\$5,168	-64%	-93%	-7%
	14300 Summer School Programs; High School	\$251,717	\$224,607	\$181,840	\$108,066	-57%	-52%	-41%
	16100 Remediation Testing	\$398,769	\$230,244	\$442,392	\$167,681	-58%	-27%	-62%
	16200 Preventive Remediation	\$67,075	\$71,713	\$115,547	\$8,287	-88%	-88%	-93%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition			\$287,737	\$260,725			-9%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Particip:	\$305,712	\$136,286	\$207,024	\$228,350	-25%	68%	10%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements			\$184,284	\$178,413			-3%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other				\$24,068			
	17900 Payments to Other Governmental Units Within State; Other	\$198,708	\$235,464	\$45,494	\$47,921	-76%	-80%	5%
	22110 Improvement of Instruction; Service Area Direction	\$191,501	\$186,596	\$578,037	\$139,451	-27%	-25%	-76%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$457,318	\$646,706	\$1,041,244	\$1,186,221	159%	83%	14%
	22130 Improvement of Instruction; Instructional Staff Training	\$435,362		\$214,770	\$38,179	-91%		-82%
	22190 Improvement of Instruction; Other Improvement of Instructional Services		\$27,510	\$94,321	\$57,858		110%	-39%
	22210 Library/Media Services; Service Area Direction	\$12,186	\$10,541	\$872	\$30	-100%	-100%	-97%
	22220 Library/Media Services; School Library	\$436,282	\$464,890	\$830,216	\$682,590	56%	47%	-18%
	22230 Library/Media Services; Audiovisual	\$81,038	\$41,625	\$62,092	\$46,401	-43%	11%	-25%
	22240 Library/Media Services; Educational Television	\$9,756	\$67	\$512	\$8,675	-11%	> 500%	> 500%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$15,308	\$8,763	\$13,489	\$20,819	36%	138%	54%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$618,351				-100%		
	22360 Instruction, Related Technology; Network Support		\$26,989				-100%	
	22370 Instruction, Related Technology; Hardware Maintenance and Support			\$1,040,461	\$1,179,047			13%
	22400 Academic Student Assessment			\$5,098				-100%
	22900 Other Support Service, Instructional Staff			\$433,536	\$248,211			-43%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
East Allen County Schools (255)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$634,444	\$1,112,820	\$816,072	\$38,870	-94%	-97%	-95%
	26497 2007 Account Code - Teachers Retirement Fund	\$1,796,228	\$2,255,070					
Student Academic Achievement Total		\$35,344,410	\$39,510,500	\$55,385,688	\$50,977,707	44%	29%	-8%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$168,185	\$424,024	\$810,848	\$461,687	175%	9%	-43%
	21140 Attendance and Social Work Services; Pupil Accounting			\$2,150	\$1,837			-15%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services			\$139				-100%
	21210 Guidance Services; Service Area Direction	\$644				-100%		
	21220 Guidance Services; Counseling Services	\$1,269,181	\$995,840	\$1,928,414	\$1,998,538	57%	101%	4%
	21340 Health Services; Nurse Services	\$278,493	\$407,780	\$652,191	\$692,494	149%	70%	6%
	21420 Psychological Testing	\$199,711	\$236,019	\$386,086	\$217,080	9%	-8%	-44%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$114,935	\$196,083	\$287,333	\$256,952	124%	31%	-11%
	21810 Special Education Administration; Service Area Direction	\$195,393	\$157,162	\$184,747	\$211,950	8%	35%	15%
	21890 Special Education Administration; Other Special Education Administration			\$106,042	\$101,673			-4%
	21990 Other Support Services, Students; Other Student Services	\$68,133				-100%		
	24100 Office of The Principal	\$3,101,366	\$3,762,576	\$4,781,357	\$4,656,751	50%	24%	-3%
	24900 Other Support Services, School Administration			\$183,225	\$170,677			-7%
Student Instructional Support Total		\$5,396,041	\$6,179,485	\$9,322,532	\$8,769,640	63%	42%	-6%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$39,533	\$38,104	\$64,279	\$74,774	89%	96%	16%
	23150 Board of Education; Legal Services	\$47,211	\$13,943	\$42,227	\$188,000	298%	> 500%	345%
	23160 Board of Education; Promotion Expenses	\$5,879	\$6,577	\$7,802	\$8,846	50%	34%	13%
	23190 Board of Education; Other Governing Body Services	\$36,941	\$75,320	\$37,925	\$63,670	72%	-15%	68%
	23210 Executive Administration; Office of The Superintendent	\$198,016	\$592,177	\$339,282	\$344,402	74%	-42%	2%
	23220 Executive Administration; Community Relations			\$107,936	\$108,930			1%
	23230 Executive Administration; Staff Relations and Negotiations	\$296,980	\$284,166	\$255,468	\$221,991	-25%	-22%	-13%
	23290 Executive Administration; Other Executive Administration Services				\$25,523			
	25110 Fiscal Services; Office of The Business Manager	\$77,634	\$128,141	\$198,510	\$213,671	175%	67%	8%
	25140 Fiscal Services; Receiving and Disbursing Funds			\$108,055				-100%
	25160 Fiscal Services; Financial Accounting			\$64,030	\$68,161			6%
	25191 Other Fiscal Services; Refund of Revenue		\$1,951	\$79,807	\$202,210		> 500%	153%
	25195 Other Fiscal Services; Bank Account Service Charge				\$180			
	25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$46,129	\$51,030			-100%	-100%	
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$49,496	\$70,802	\$117,482	\$121,500	145%	72%	3%
	25300 Printing, Publishing, and Duplicating Services	\$110,904	\$95,223	\$89,643	\$85,411	-23%	-10%	-5%
	25400 Planning, Research, Development and Evaluation	\$252,943	\$278,485	\$142,232	\$102,882	-59%	-63%	-28%
	25600 Public Information Services		\$19,719	\$71,290	\$82,525		319%	16%
	25710 Personnel Services; Supervision of Personnel Services	\$364	\$60,302			-100%	-100%	
	25740 Personnel Services; Noninstructional Personnel Training	\$5,439				-100%		
	25750 Personnel Services; Health Services	\$2,168	\$2,073	\$3,272	\$4,374	102%	111%	34%
	25810 Administrative Technology Services; Technology Services Supervision And Administration			\$94,562	\$6,456			-93%
	25860 Administrative Technology Services; Hardware Maintenance And Support			\$1,814,151	\$1,679,129			-7%
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology Personnel			\$4,500	\$6,678			48%
	25890 Other Technology Services	\$75,473	\$77,179	\$45,956	\$40,645	-46%	-47%	-12%
	25920 Ditch Assessments	\$414	\$212	\$483	\$82	-80%	-61%	-83%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$142,056	\$36,065	\$59,433	\$50,065	-65%	39%	-16%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$4,618,025	\$5,283,671	\$6,278,459	\$6,106,165	32%	16%	-3%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$18,822	\$8,595			-100%	-100%	
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$1,077,211	\$1,607,865	\$503,470	\$517,270	-52%	-68%	3%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds			\$1,398				
	26499 2007 Account Code - Other		\$319,705					
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$9,108	\$6,460		\$2,474	-73%	-62%	
	26600 Operation and Maintenance of Plant Services; Security Services	\$73,578	\$51,230	\$76,196	\$114,076	55%	123%	50%
	26700 Operation and Maintenance of Plant Services; Insurance	\$211,583	\$388,067	\$317,652	\$274,135	30%	-29%	-14%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant Services	\$579	\$528			-100%	-100%	
	27010 Student Transportation; Service Area Direction	\$205,469	\$228,528	\$346,573	\$381,210	86%	67%	10%
	27100 Student Transportation; Vehicle Operation	\$1,633,865	\$1,825,150	\$3,652,735	\$3,501,989	114%	92%	-4%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
East Allen County Schools (255)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$912,319	\$1,104,929	\$1,417,889	\$1,496,997	64%	35%	6%
	27400 Student Transportation; Purchase of School Buses	\$875,167	\$887,892	\$490,568	\$326,052	-63%	-63%	-34%
	27500 Student Transportation; Insurance on Buses	\$57,968	\$124,724	\$107,310	\$109,240	88%	-12%	2%
	27700 Student Transportation; Contracted Transportation Services	\$14,782	\$34,374	\$16,566	\$33,095	124%	-4%	100%
	27900 Student Transportation; Other Student Transportation Services	\$27,638	\$28,874	\$586	\$595	-98%	-98%	2%
	31200 Food Services Operations; Food Preparation and Dispensing	\$1,225,899	\$1,453,751	\$2,631,073	\$2,230,515	82%	53%	-15%
	31400 Food Services Operations; Food Purchases	\$555		\$2,080,658	\$2,018,784	> 500%		-3%
	31900 Other Food Services	\$1,371,265	\$1,163,823			-100%	-100%	
Overhead and Operational Total		\$13,721,416	\$16,351,031	\$21,668,062	\$20,812,701	52%	27%	-4%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$323,142	\$272,706	\$358,556	\$353,135	9%	29%	-2%
	33200 Community Recreation	\$6,012				-100%		
	33300 Civic Services			\$1,842				-100%
	33400 Athletic Coaches	\$639,872	\$711,319	\$819,539	\$791,495	24%	11%	-3%
	33930 Latch Key Kid Program	\$8,260				-100%		
	33990 Other Community Services; Other	\$42,744	\$40,685	\$92,687	\$90,091	111%	121%	-3%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$770,628				-100%		
	43000 Facilities Acquisition and Construction; Professional Services	\$32,444	\$26,981	\$95,629	\$128,805	297%	377%	35%
	45100 Building Acquisition, Construction and Improvements	\$3,176,165	\$1,258,210	\$2,966,227	\$1,454,589	-54%	16%	-51%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees			\$932,785	\$944,522			1%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities			\$88,400				-100%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$45,649	\$71,550	\$12,298	\$13,787	-70%	-81%	12%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$2,229,402	\$1,572,627	\$313,795	\$108,699	-95%	-93%	-65%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$121,247	\$71,925	\$7,644	\$16,296	-87%	-77%	113%
	51100 Debt Services; Principal on Debt; Bonds		\$210,000	\$360,000	\$375,000		79%	4%
	52100 Debt Services; Interest on Debt; Bonds		\$489,313	\$442,711	\$424,436		-13%	-4%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$198,873	\$99,880			-100%	-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,814,601	\$7,830,553	\$4,465,000	\$3,990,100	5%	-49%	-11%
	53150 Debt Services; Lease Rental; Buildings ; Interest			\$1,769,218	\$1,616,339			-9%
	54200 Common School Fund; Principal	\$50				-100%		
	60700 Nonprogramed Charges; Scholarships			\$12,250	\$7,900			-36%
Nonoperational Total		\$11,409,089	\$12,655,749	\$12,738,579	\$10,315,195	-10%	-18%	-19%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$748,946	\$738,184					
	26492 2007 Account Code - Social Security	\$3,244,931	\$3,607,509					
	26493 2007 Account Code - Workmen's Compensation	\$212,289	\$233,321					
	26494 2007 Account Code - Group Insurance	\$10,255,434	\$17,570,276					
	26496 2007 Account Code - Unemployment Compensation	\$14,120	\$32,332					
	26498 2007 Account Code - Severance / Early Retirement Pay	\$82,284	\$146,766					
Prorated By Fund Total		\$14,558,003	\$22,328,387					